

**Claim for Tax Refund by Individual Native American
Special Fuel - Tax Type 62**For period from **1999** through **2004**

| | |
|-------------------|----------------------|
| Name of Claimant: | Social Security No.: |
| | Tribal ID: |
| Address: | Telephone No.: |
| City & State: | Zip Code: |

Claimant's Declaration of Eligibility - Claimant must meet ALL of the following:

- The claimant is an enrolled member of a Native American Tribe whose reservation is located in North Dakota.
- The special fuel on which the refund claim is based was purchased from a retailer or distributor on the reservation where the claimant is an enrolled member.
- The North Dakota special fuel taxes were billed directly to the claimant.
- The claimant has paid the North Dakota tax to the seller of the fuel.

Verification of Special Fuel Purchases:

The claimant must provide detailed proof of purchases in the form of original invoices or certified histories.

See the information and instructions on the reverse side of the form.**Refund Calculation (See reverse side for detailed instructions)**

| | Purchase Date | A. Enter Total Gallons Special Fuel Purchased | B. Multiply Gal. by Tax Rate | C. Enter Refund Requested |
|----|------------------------|---|------------------------------|---------------------------|
| 1. | 1/1/1999 to 6/30/1999 | | x \$0.20 | \$ |
| 2. | 7/1/1999 to 12/31/2004 | | x \$0.21 | \$ |
| 3. | Total Gallons | | Total Refund | \$ |

Attach original invoices or certified histories.**Claims less than \$5.00 will not be paid.****When To File Claim**

| Calendar Year of Purchase | Claim must be filed no later than: |
|---------------------------|------------------------------------|
| 1999 | June 30, 2007 |
| 2000 | June 30, 2007 |
| 2001 | June 30, 2008 |
| 2002 | June 30, 2009 |
| 2003 | June 30, 2010 |
| 2004 | June 30, 2011 |

I declare under the penalties of North Dakota Century Code § 12.1-11-02, which provides for a Class A misdemeanor for making a false statement in a governmental matter, that this return, including any accompanying schedules and statements, has been examined by me and to the best of my knowledge and belief is a true, correct and complete return.

Signature of claimant (required)

Date

Telephone Number

Signature of preparer other than claimant

Date

**Mail to: Office of State Tax Commissioner
600 E. Boulevard Ave., Dept. 127
Bismarck ND 58505-0599**

Instructions

An individual Native American may file a claim for a refund of North Dakota special fuel (undyed diesel) taxes provided:

- The claimant is an enrolled member of a Native American Tribe whose reservation is located in North Dakota.
- The special fuel on which the refund claim is based was purchased from a retailer or distributor on the reservation where the claimant is an enrolled member.
- The North Dakota special fuel taxes were billed directly to the claimant.
- The claimant has paid the North Dakota tax to the seller of the fuel.

Form:

Use the form prescribed by the Tax Commissioner. Enter your social security number, your tribal identification number, name, and address in the appropriate spaces. Complete the form in its entirety and be sure to sign and date it. The claimant is directly responsible for the accuracy of the information. Fuel dealers are prohibited by law from preparing refund claims for consumers.

Original Invoices or Sales Tickets:

Invoices, sales tickets, or certified listings which do not contain the required information will not be accepted, and the entire claim may be denied.

The law requires that invoices or sales tickets, or certified listings, detailing fuel purchases be submitted with claims for tax refunds. The information on these documents must be entered by the seller of the fuel. The law specifies that each invoice or sales ticket must include:

- The seller's name and address;
- The date the fuel was purchased;
- The type of product;
- The number of gallons of special fuel purchased;
- The state tax as a separate item or a statement that the state tax is included in the price; and
- The name of the claimant.

In addition, there should be a document number on the invoice or sales ticket.

The invoices or sales tickets must be ORIGINALS; and if the original invoices or sales tickets are lost, the claimant may substitute duplicates plus a separate affidavit on forms prescribed by the Tax Commissioner.

If there are 50 or more original invoices or sales tickets, those documents must be organized by month and year. Attach a gallonage total to each group.

Certified Histories – In Lieu of Original Invoices:

A claimant may submit certified histories detailing the required information. Certified histories must be prepared by the seller of the fuel. The histories must detail each purchase of fuel on which a refund is claimed. The histories must include certification statements verifying that the information is a true and correct record of sales to the specific consumer; that original documentation is available for audit purposes; and, if the state tax is not listed as a separate item, that the tax was included in the price.

Audits:

Tax refund claims are subject to audit by the Tax Commissioner. An audit may be conducted any time within three years after the due date of the claim or within three years after the claim was filed, whichever occurs later. When a claim is selected for audit, the claimant is expected to provide any additional information required by the Tax Commissioner.

Instructions for Columns A, B & C - Lines 1 – 3:

Line 1: Enter total gallons of undyed diesel purchased between January 1, 1999 and June 30, 1999 in Column A.

Multiply Line 1 gallons in Column A by tax rate in Column B (\$0.20). Enter total in Column C.

Line 2: Enter total gallons of undyed diesel purchased between July 1, 1999 and December 31, 2004 in Column B.

Multiply Line 2 gallons by tax rate in Column B (\$0.21). Enter total in Column C.

Line 3: Enter total of Line 1 gallons plus Line 2 gallons in Column A. Enter total of Refund Requested on Line 1 plus Refund Requested on Line 2.

If You Need Assistance

If there are questions concerning the claim or the invoices, please contact the Motor Fuel Tax Section at 701-328-3382 or e-mail us at fueltax@nd.gov.